

COUNTY LOCAL LAWS

Supplement) as amended by House Bill No. 31 enacted at the 1972 Session of the General Assembly of Maryland, authorizes any county, by resolution, to levy a tax on the gross receipts of every person, firm or corporation, obtained from sources within said county, derived from the amounts charged for admission to any place, use of sporting or recreational facilities or equipment, refreshment, service or merchandise and a tax on admissions without charge or at reduced rates as herein enacted. [[by adding new Section 11-96 through 11-98 under new Article XIII to the Baltimore County Code, 1968, title "Finance and Taxation".]]

SECTION 1. BE IT RESOLVED BY THE COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND, that new Sections 11-96 through 11-98 under new Article XIII, be and they are hereby added to the Baltimore County Code, 1968, title "Finance and Taxation"; said new article and sections to read as follows:

ARTICLE XIII. ADMISSIONS AND AMUSEMENT TAX

SEC. 11-96 GROSS-RECEIPTS TAX

(A) A TAX IS HEREBY LEVIED AND IMPOSED AT THE RATE OF [[NINE]] FOUR AND ONE-HALF PERCENT [[9 1/2%]] {4 1/2%} OF THE GROSS RECEIPTS OF ANY PERSON, FIRM OR CORPORATION, OBTAINED FROM SOURCES WITHIN BALTIMORE COUNTY, DERIVED FROM THE AMOUNTS CHARGED FOR (1) ADMISSION TO ANY PLACE, WHETHER THE ADMISSION BE BY SINGLE TICKET, SEASON TICKET OR SUBSCRIPTION, INCLUDING A COVER CHARGE FOR SEATS OR TABLES AT ANY ROOF GARDEN, CABARET OR OTHER SIMILAR PLACE WHERE THERE IS FURNISHED A PERFORMANCE, IF PAYMENT OF THE AMOUNTS ENTITLES THE PATRON THEREOF TO BE PRESENT DURING ANY PORTION OF THE PERFORMANCE; (2) ADMISSION WITHIN AN ENCLOSURE IN ADDITION TO THE INITIAL CHARGE FOR ADMISSION TO THE ENCLOSURE; (3) THE USE OF SPORTING OR RECREATIONAL FACILITIES OR EQUIPMENT, INCLUDING THE RENTAL OF SPORTING OR RECREATIONAL EQUIPMENT; AND (4) REFRESHMENT, SERVICE OR MERCHANDISE AT ANY ROOF GARDEN, CABARET OR SIMILAR PLACE WHERE THERE IS FURNISHED A PERFORMANCE. THE TERM "ROOF GARDEN OR OTHER SIMILAR PLACE" SHALL INCLUDE ANY ROOM IN ANY HOTEL, RESTAURANT, HALL OR OTHER PLACE WHERE MUSIC OR DANCING PRIVILEGES OR OTHER ENTERTAINMENT, EXCEPT MECHANICAL MUSIC, RADIO OR TELEVISION, ALONE, AND WHERE NO DANCING IS PERMITTED, ARE AFFORDED THE MEMBERS, GUESTS, OR PATRONS IN CONNECTION WITH THE